## IN THE CLAIMS:

Please amend Claims 18, 23, 26 and 27 as follows:

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Claims 1-17. (Canceled).

18. (Currently Amended) A signal coding method comprising the steps of:

determining a coding difficulty for each unit time of an input signal;

obtaining a reference value of allocation data amount interrelated with said coding difficulty of said input signal for said each unit time based on a standardized relationship between coding difficulty and allocation data amount, wherein said standardized relationship is provided when based on a reference motion picture image sequence is previously coded by way of variable bit rate coding with a predetermined average bit rate;

modifying said reference value of said allocation data amount into an actual allocation data amount; and

generating coded data by coding said input signal for said each unit time according to said actual allocation data amount.--

--19. (Previously Presented) A signal coding method as claimed in Claim 18, wherein said step of modifying said reference value of said allocation data amount into an actual allocation data amount is carried out by controlling an actual allocation bit amount, so that a total of a bit amount generated when a signal of a time length which can be recorded on a recording medium is equal to or below a bit amount available in the recording medium for signal recording.--

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--20. (Previously Presented) A signal coding method as claimed in Claim 18, wherein said input signal is subjected to a pre-filter processing according to an information used when modifying said reference value of the allocation data amount into an actual allocation data amount, and said signal processed is coded.--

--21. (Previously Presented) A signal coding method as claimed in Claim 20, wherein said pre-filter processing carries out a low-pass filter processing to an input image when suppressing said actual allocation data amount below said reference value of the allocation data amount.--

--22. (Previously Presented) A signal coding method as claimed in Claim 18, wherein when said input signal is a moving picture image signal, said coding difficulty is determined according to an image characteristic information of said input image for each predetermined period of time and coding is carried out with an allocation data amount reflecting human visual characteristic based on said image characteristic information.--

--23. (Currently Amended) A signal coding apparatus comprising:

coding difficulty calculating means for determining a coding difficulty for each unit time of an input signal;

means for obtaining a reference value of allocation data amount interrelated with said coding difficulty of said input signal for said each unit time based on a standardized relationship between coding difficulty and allocation data amount, wherein said standardized

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relationship is provided when based on a reference motion picture image sequence is previously coded by way of variable bit rate coding with a predetermined average bit rate;

means for modifying said reference value of said allocation data amount into an actual allocation data amount; and

coding means for generating coded data by coding said input signal for said each unit time according to said actual allocation data amount.--

--24. (Previously Presented) A signal coding apparatus as claimed in Claim 23, wherein said means for modifying said reference value of said allocation data amount into an actual allocation data amount controls an actual allocation bit amount, so that a total of a bit amount generated when a signal of a time length which can be recorded on a recording medium is equal to or below a bit amount available in the recording medium for signal recording.--

--25. (Previously Presented) A signal coding apparatus as claimed in Claim 24, said apparatus further comprising pre-filter means for a pre-filter processing to said input signal, which filter means carries out a low-pass filter processing to an input image when suppressing said actual allocation data amount below the reference value of the allocation data amount.--

--26. (Currently Amended) A signal recording medium on which a coded signal is to be recorded, wherein said coded signal is obtained by:

determining a coding difficulty for each unit time of an input signal;
obtaining a reference value of allocation data amount interrelated with said coding
difficulty of said input signal for said each unit time based on a standardized relationship

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between coding difficulty and allocation data amount, wherein said standardized relationship is provided when based on a reference motion picture image sequence is previously coded by way of variable bit rate coding with a predetermined average bit rate;

modifying said reference value of said allocation data amount into an actual allocation data amount; and

generating coded data by coding said input signal for said each unit time according to said actual allocation data amount.--

--27. (Currently Amended) A signal transmission method comprising:

determining a coding difficulty for each unit time of an input signal;

obtaining a reference value of allocation data amount interrelated with said coding difficulty of said input signal for said each unit time based on a standardized relationship between coding difficulty and allocation data amount, wherein said standardized relationship is provided when based on a reference motion picture image sequence is previously coded by way of variable bit rate coding with a predetermined average bit rate;

modifying said reference value of said allocation data amount into an actual allocation data amount;

generating coded data by coding said input signal for said each unit time according to said actual allocation data amount; and

transmitting said generated coded data .--

--28. (Previously Presented) A signal transmission method as claimed in Claim 27, wherein said input signal is subjected to a pre-filter processing according to an information used

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when modifying said reference value of the allocation data amount into an actual allocation data amount, and said signal processed is coded.--

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--29. (Previously Presented) A signal transmission method as claimed in Claim 28, wherein said pre-filter processing carries out a low-pass filter processing to an input image when suppressing said actual allocation data amount below said reference value of the allocation data amount.--